EXTENSION OF TIME FOR FILING A COLORADO C CORPORATION INCOME TAX RETURN

Colorado income tax returns are due to be filed three and one-half months after the close of the tax year.

An automatic six-month extension of time for filing the Colorado corporation income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90 percent of the net tax liability is not paid by the original due date of the return, penalty and interest will be assessed. If 90 percent or more of the net tax liability is paid by the original due date of the return and the balance is paid when the return is filed by the last day of the extension period, only interest will be assessed.

If after the original due date of the return it is found that the amount paid is insufficient to meet the 90 percent requirement, additional payment should be made as soon as possible to reduce further accumulation of penalty and interest. Despite being made after the due date, this payment should be remitted as an extension payment.

A federal extension of time for filing will not be accepted for Colorado purposes.

Be sure to round your payment to the nearest dollar. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.



DETACH FORM

ONLINE TAX PAYMENTS

You may make your extension payment by using an echeck or credit card at www.colorado.gov/paytax. Please note there is an additional fee if you decide to use this electronic payment method. This fee is paid to a third party who provides these services for Colorado.gov. Tax payments remitted via echeck, a direct debit from your checking account, will be subject to a \$1.00 administrative processing fee. The processing fee for credit card transactions is 2.25% of the tax payment made, plus an additional \$0.75 per transaction.

If paying by check, submit DR 0158C with payment to:

Colorado Department of Revenue, Denver, Colorado 80261-0008.

DO NOT SUBMIT DR 0158C WITHOUT A PAYMENT.

ON THIS LINE				
▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE	WITH YO	UR PAYMENT	7	
(0029) DR 0158C (10/01/10) COLORADO DEPARTMENT OF REVENUE WWW. TaxColorado.com Income Tax Return	or Exte	nsion of rporation	70	
or the calendar year 2010 or the fiscal year: Start Date:, 2010,		End Date:, 20		
Return this voucher with check or money order payable to the Colorado Department of Revenue, Account Number and "2010 DR 0158C" on your check or money order. Do not send cash. Encl this voucher. File only if you are making a payment.	Denver, Colo lose, but do	orado 80261-0008 not staple or attac	. Write your Colorado h, your payment with	
Corporation Name	Colorado Account Number			
Address	Federal I	Federal Employer Identification Number		
City	State	ZIP		
IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.				
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited a received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollect of Revenue may collect the payment amount directly from your bank account electronically.			nount of Payment	

(Do not write in space below)

(08) \$

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